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BUSINESS TROUBLES.

KURASAWA & RAVITCH—Two petitions in bankruptcy have been filed against Kurasawa & Ravitch, importers of furs and skins, 100 W. 42d street. Assets and liabilities are \$12,000 and assets \$1,000. Mr. Kurasawa began business here in 1908 and Kurasawa & Ravitch became a partner in January, 1911.

POMERANTZ BROS.—A petition in bankruptcy has been filed against the firm of Pomerantz Bros., who compete in the manufacture of coats and suits at 11 West Twenty-first street. Liabilities are \$10,000.

WILLIAM PRICHARD—A petition in bankruptcy has been filed against William Prichard, men's furnishing goods, 25 St. Ann's Lane. He was engaged in made-to-order tailoring.

JACOB KESSLER, INC.—A petition in bankruptcy has been filed against Jacob Kessler, manufacturer of dresses at 7 West Thirty-third street. He made an assignment in November.

MARY ROTH—A petition in bankruptcy has been filed against Max Roth, trading as the Max Roth Novelty Hat Company at 400 W. 42d street. Liabilities are \$3,000 and assets \$300.

EASTERN WAIST MANUFACTURING COMPANY—A petition in bankruptcy has been filed against the Eastern Waist Manufacturing Company at 100 W. 42d street. The company made an assignment in November.

ALFRED J. GREENSPAN—A petition in bankruptcy has been filed against Alfred J. Greenspan, jeweler, 140 and 142, Irvington street. She made an assignment in November. Assets and liabilities are \$20,000 and profits and losses \$1,500.

MAX NEWMAN—A petition in bankruptcy has been filed against Max Newman, 424 East 23d street, in fruit and produce at 424 East 23d street. He made an assignment November 24.

FRANCIS CLEMENTANTO, dealer in dry goods, Thompson street, has made an assignment in bankruptcy. Liabilities are \$6,000 and assets \$1,500.

EDWARD LIEBHORN—A petition in bankruptcy has been filed against Edward Liebhorn, 200 W. 42d street. The company made an assignment November 27.

CHARLES GERMANN, keeper of 33 Third avenue, formerly a saloon keeper, has filed a petition in bankruptcy, with liabilities \$2,500 and assets \$18.

EDWARD WALLACE, hotel keeper at Central Hotel, has filed a petition in bankruptcy, with liabilities \$1,400 and assets \$184.

JOHN M. KOPASKA, farmer, of Pleasant Hill, Uxbridge, has filed a petition in bankruptcy, with liabilities \$1,100 and no assets.

Assignments.

H. C. WATSON, a corporation dealer in objects of art, furniture, antiques, etc., at East Forty-ninth street, has made an assignment in bankruptcy. The company was incorporated in October, 1910, with capital stocks \$200,000. Myron Watson is president.

W. H. JON WORKS, a corporation, trading as the Colonial Iron Works, at 401 W. 42d street, has made an assignment in bankruptcy. The company was incorporated in 1877, by H. O. Watson, who died in 1900. The company was incorporated in October, 1910, with capital stocks \$200,000. Myron Watson is president.

DIVING GREENBERG & CO., manufacturers of women's dresses at 125 West Twenty-first street, have made an assignment in bankruptcy. Liabilities are \$1,000 and assets \$100.

GINSTEIN BROS.—Manufacturers of hats at 35 West Twenty-first street, have made an assignment to Schlesinger-Vandevieghem.

Chargers from Bankruptcy.

Judge H. C. Watson, of the State District Court yesterday granted discharge to George H. C. Watson, a corporation dealer in objects of art, furniture, antiques, etc., at East Forty-ninth street, having an assignment in bankruptcy. The company was incorporated in 1877, by H. O. Watson, who died in 1900. The company was incorporated in October, 1910, with capital stocks \$200,000. Myron Watson is president.

DIVING GREENBERG & CO., a corporation, trading as the Colonial Iron Works, at 401 W. 42d street, has made an assignment in bankruptcy. The company was incorporated in 1877, by H. O. Watson, who died in 1900. The company was incorporated in October, 1910, with capital stocks \$200,000. Myron Watson is president.

John F. Peabody, of 115 Devonshire street, has filed a petition in bankruptcy, with liabilities \$1,000 and assets \$100.

George R. Caldwel, vice-president of the Continental and Commercial Trust and Savings Bank of Chicago and president of the Investment Bankers' Association of America until two months ago, will succeed President Sperry of the Sperry & Hutchinson Co., of which Mr. Caldwel will also become general manager. He will also become president and general manager of the Hamilton Corporation. Mr. Sperry will remain as director and vice-president.

Dividend Declarations.

Companies and Term Stock Am't Payable

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